

Mail Stop 4561

June 27, 2007

D. M. Takes, Chief Executive Officer  
Harleysville National Corp.  
483 Main Street  
Harleysville, PA 19438

**Re: Harleysville National Corp.  
Form 10-K for Fiscal Year Ended  
December 31, 2006**

Dear Mr. Takes:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Don Walker  
Senior Assistant Chief Accountant